

Web site or accessed directly at <http://cwf.uvm.edu/cris>.

(f) *Additional reporting requirements.* Awardees may be required to submit other technical reports or submit the CRIS reports more frequently than annually. Additional requirements for a specific Federal assistance program are described in the applicable subpart after subpart E and are identified in the RFA. The Award Face Sheet (Form CSREES-2009) also will specify these additional reporting requirements as a special provision to the award terms and conditions.

§ 3430.56 Financial reporting.

(a) *SF-269, Financial Status Report.* Unless stated differently in the award terms and conditions, a final SF-269, Financial Status Report, is due 90 days after the expiration of the award and should be submitted to the Awards Management Branch (AMB) at Awards Management Branch; Office of Extramural Programs, CSREES; U.S. Department of Agriculture; STOP 2271; 1400 Independence Avenue, SW.; Washington, DC 20250-2271. The awardee shall report program outlays and program income on the same accounting basis (*i.e.*, cash or accrual) that it uses in its normal accounting system. When submitting a final SF-269, Financial Status Report, the total matching contribution, if required, should be shown in the report. The final SF-269 must not show any unliquidated obligations. If the awardee still has valid obligations that remain unpaid when the report is due, it shall request an extension of time for submitting the report pursuant to paragraph (c) of this section; submit a provisional report (showing the unliquidated obligations) by the due date; and submit a final report when all obligations have been liquidated, but no later than the approved extension date. SF-269, Financial Status Reports, must be submitted by all awardees, including Federal agencies and national laboratories.

(b) *Awards with Required Matching.* For awards requiring a matching contribution, an annual SF-269, Financial Status Report, is required and this requirement will be indicated on the Award Face Sheet, Form CSREES-2009, in which case it must be submitted no

later than 45 days following the end of the budget or reporting period.

(c) *Requests for an extension to submit a final SF-269, Financial Status Report—*(1) *Before the due date.* Awardees may request, prior to the end of the 90-day period following the award expiration date, an extension to submit a final SF-269, Financial Status Report. This request should include a provisional report pursuant to paragraph (a) of this section, as well as an anticipated submission date and a justification for the late submission. Subject to § 3430.63 or other statutory or agency policy limitations, funds will remain available for drawdown during this period.

(2) *After the due date.* Requests are considered late when they are submitted after the 90-day period following the award expiration date. Requests to submit a final SF-269, Financial Status Report, will only be considered, up to 30 days after the due date, in extenuating circumstances. This request should include a provisional report pursuant to paragraph (a) of this section, as well as an anticipated submission date, a justification for the late submission, and a justification for the extenuating circumstances. However, such requests are subject to § 3430.63 or any other statutory or agency policy limitations. If an awardee needs to request additional funds, procedures in paragraph (d) of this section apply.

(d) *Overdue SF-269, Financial Status Reports.* Awardees with overdue SF-269, Financial Status Reports, or other required financial reports (as identified in the award terms and conditions), will have their applicable balances at DHHS-PMS, ASAP, or other electronic payment system restricted or placed on “manual review,” which restricts the awardee’s ability to draw funds, thus requiring prior approval from CSREES. If any remaining available balances are needed by the awardee (beyond the 90-day period following the award expiration date) and the awardee has not requested an extension to submit a final SF-269, Financial Status Report, the awardee will be required to contact AMB to request permission to draw any additional funds and will be required to provide justification and documentation to support the draw.

§ 3430.57

Awardees also will need to comply with procedures in paragraph (c) of this section. AMB will approve these draw requests only in extenuating circumstances, as determined by CSREES.

(e) *SF-272, Federal Cash Transactions Report.* Awardees receiving electronic payments through DHHS-PMS are required to submit their SF-272, Federal Cash Transactions Report, via the DHHS-PMS by the specified dates. Failure to submit this quarterly report by the due date may result in funds being restricted by DHHS-PMS. Awardees not receiving payments through DHHS-PMS may be exempt from this reporting requirement.

(f) *Additional reporting requirements.* CSREES may require additional financial reporting requirements as follows: CSREES may require forecasts of Federal cash requirements in the "Remarks" section of the report; and when practical and deemed necessary, CSREES may require awardees to report in the "Remarks" section the amount of cash advances received in excess of three days (*i.e.*, short narrative with explanations of actions taken to reduce the excess balances). When CSREES needs additional information or more frequent reports, a special provision will be added to the award terms and conditions and identified on the Form CSREES-2009, Award Face Sheet. Should CSREES determine that an awardee's accounting system is inadequate, additional pertinent information to further monitor awards may be requested from the awardee until such time as the system is brought up to standard, as determined by CSREES. This additional reporting requirement will be required via a special provision to the award terms and conditions and identified on the Form CSREES-2009, Award Face Sheet.

§ 3430.57 Project meetings.

In addition to reviewing (and monitoring the status of) progress and final technical reports and financial reports, CSREES Program Officers may use regular and periodic conference calls to monitor the awardee's performance as well as PD conferences, workshops, meetings, and symposia to not only monitor the awards, but to facilitate

7 CFR Ch. XXXIV (1-1-11 Edition)

communication and the sharing of project results. These opportunities also serve to eliminate or minimize CSREES funding unneeded duplicative project activities. Required attendance at these conference calls, conferences, workshops, meetings, and symposia will be identified in the RFA and the awardee should develop a proposal accordingly.

§ 3430.58 Prior approvals.

(a) *Subcontracts.* No more than 50 percent of the award may be subcontracted to other parties without prior written approval of the ADO except contracts to other Federal agencies. Any subcontract awarded to a Federal agency under an award must have prior written approval of the ADO. To request approval, a justification for the proposed subcontractual arrangements, a performance statement, and a detailed budget for the subcontract must be submitted to the ADO.

(b) *No-cost extensions of time—(1) General.* Awardees may initiate a one-time no-cost extension of the expiration date of the award of up to 12 months unless one or more of the following conditions apply: the terms and conditions of the award prohibit the extension; the extension requires additional Federal funds; and the extension involves any change in the approved objectives or scope of the project. For the first no-cost extension, the awardee must notify CSREES in writing with the supporting reasons and revised expiration date at least 10 days before the expiration date specified in the award.

(2) *Additional requests for no-cost extensions of time before expiration date.* When more than one no-cost extension of time or an extension of more than 12 months is required, the extension(s) must be approved in writing by the ADO. The awardee should prepare and submit a written request (which must be received no later than 10 days prior to the expiration date of the award) to the ADO. The request must contain, at a minimum, the following information: the length of the additional time required to complete the project objectives and a justification for the extension; a summary of the progress to date; an estimate of the funds expected to remain unobligated on the scheduled